

## Instructions for Form REG-1 Business Taxes Registration Application

### How to Register

#### On-line Registration

Save time and register for a Connecticut tax registration number at your convenience when you file **Form REG-1, Business Taxes Registration Application**, on-line at the Department of Revenue Services (DRS) Web site at **www.ct.gov/DRS**. You will receive your tax registration number in the mail in about **six days**. If you owe a registration fee, you must pay the fee electronically by entering the account number and routing number for your checking or savings account.

If you are registering for a tax type that requires you attach Addendum B to the REG-1 or if you are registering as a cigarette retailer (included on Addendum A), you may register on-line. If you are registering for another tax type that requires you attach Addendum A, C, D, or E to the REG-1, you must register by mail or in person at any DRS office.

#### Mail in Registration

Complete Form REG-1 and mail it to DRS at:

Department of Revenue Services  
PO Box 2937  
Hartford CT 06104-2937

If you owe a registration fee, you must include payment by check or money order with the application. You will receive your Connecticut tax registration number in the mail in **5 to 6 weeks**.

#### Walk-in Registration

You may file Form REG-1 in person at any DRS office. You will be issued a Connecticut tax registration number **immediately**. Bring a photo identification, such as a driver's license, and a check or money order if you owe a registration fee. (Cash is accepted at the Hartford location only.)

DRS offices are located in:

<b>Bridgeport</b> 10 Middle St. 203-336-7890	<b>Hamden</b> 3074 Whitney Ave. 203-287-8243	<b>Hartford</b> 25 Sigourney St. 860-297-5962
<b>Norwich</b> 2 Cliff St. 860-889-2669	<b>Waterbury</b> 55 West Main St., Suite 100 203-805-6789	

The application must be signed by the individual owner, partner, officer of the corporation, member of the limited liability company, or another who has written authorization to sign in the form of a Power of Attorney. If anyone other than the owner brings the signed application to the office and wants to obtain the registration for the owner, he or she must have written authorization from the owner to obtain the registration on his or her behalf.

### Purpose of Form REG-1

Use Form REG-1 to obtain a Connecticut tax registration number or to register for additional tax types under your current Connecticut tax registration number.

Use Form REG-1 to register for any of these taxes:

- Business entity tax
- Business use tax
- Corporation business tax (*including PIC*)
- Income tax withholding
- Room occupancy tax
- Sales and use taxes
- Unrelated business income tax

In addition to Form REG-1, you must complete and attach the appropriate addendum as noted to Form REG-1 to register for any of these taxes. The forms are available on the DRS Web site at **www.ct.gov/DRS**

#### REG-1 Addendum A:

- Cigarette taxes
- Tobacco products tax

#### REG-1 Addendum B:

- Admissions and dues taxes
- Dry cleaning surcharge
- Motor vehicle rental surcharge
- Tourism surcharge

#### REG-1 Addendum C:

- Motor fuels tax
- Petroleum products gross earnings tax

#### REG-1 Addendum D:

- Alcoholic beverages tax

#### REG-1 Addendum E:

- Community antenna television system companies tax
- Railroad companies tax
- Satellite companies tax
- Solid waste assessment
- Suppliers of natural gas
- Utility companies tax

### Registering for Other Tax Types

To register for these taxes, use the form listed:

- Authority to Collect Use Tax ..... **REG-7**
- International Fuel Tax Agreement (IFTA) ..... **CT-IFTA-2**
- Motor Carrier Road Tax ..... **REG-3MC**

For more information on registering with the Department of Revenue Services (DRS), visit DRS Web site at **www.ct.gov/DRS** or call **1-800-382-9463** (in-state) or **860-297-5962** (from anywhere).

## Who Needs to Complete Form REG-1

Businesses must register with the Connecticut DRS if they:

- Have people working in Connecticut
- Withhold Connecticut income tax
- Operate a business in Connecticut
- Are required to file an annual report with the Connecticut Secretary of the State and are subject to the business entity tax
- Provide taxable services in Connecticut
- Sell, rent, or lease goods in Connecticut (wholesale or retail)
- Furnish space for storage of tangible personal property
- Have a manufacturing facility in Connecticut
- Serve meals or beverages in Connecticut
- Purchase taxable goods or services for use in Connecticut
- Provide lodgings in Connecticut subject to the room occupancy tax
- Carry on a business as a corporation in Connecticut
- Distribute alcoholic beverages in Connecticut
- Distribute motor fuel used to propel motor vehicles on public highways or roads in Connecticut
- Sell petroleum products in Connecticut
- Operate a place of amusement, entertainment, or recreation in Connecticut
- Operate a social, health, athletic, or sporting club in Connecticut
- Sell or distribute cigarettes or tobacco products in Connecticut
- Own, lease, maintain, operate, manage, or control a community antenna television system in Connecticut
- Provide satellite television services to Connecticut
- Operate a railroad in Connecticut on a for-profit basis
- Are a resources recovery facility in Connecticut
- Market natural gas to an end user in Connecticut
- Provide distribution or transmission services for electricity in Connecticut
- Sell electricity as a municipality to customers in Connecticut
- Manufacture, sell, or distribute gas to be used for light, heat, or power in Connecticut
- Operate a dry cleaning establishment in Connecticut

## Registration Fees

Sales and use taxes .....	<b>\$ 50</b>
Room occupancy tax* .....	<b>\$ 50</b>
Cigarette dealer's license .....	<b>\$ 25</b>
Cigarette distributor's license .....	<b>\$ 1,000</b>
Cigarette distributor chain operator	
5 to 14 retail locations .....	<b>\$ 250</b>
15 to 24 retail locations .....	<b>\$ 500</b>
25 or more retail locations .....	<b>\$1,000</b>
Cigarette manufacturer/importer .....	<b>\$5,000</b>
Distributor of tobacco products .....	<b>\$100</b>

\* No fee is required for room occupancy tax if you are registered or are registering for sales and use taxes.

## Electronic Filing Methods for Certain Tax Forms

Once you are registered with DRS, you may file certain tax forms by Internet or telephone using the DRS **Fast-File** program. Look for this logo.



## Filing Requirements for State Taxes

See **Informational Publication 2003(28)**, *Getting Started in Business*, available on the DRS Web site at **www.ct.gov/DRS**

## Other Connecticut Licensing Requirements

For information on other Connecticut licensing requirements, visit: **www.ct-clc.com**

## How to Get Help

Visit the DRS Web site at **www.ct.gov/DRS** and click on *Businesses*.

Personal assistance is available by telephone or at any DRS office locations, Monday through Friday, during business hours.

CONN-TAX, the DRS telephone information line, is available anytime.

- **1-800-382-9463** (in-state) or
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Additional forms and publications are available anytime:

- **Internet:** Visit the DRS Web site at **www.ct.gov/DRS**
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu. Only forms (not publications) are available through TAX-FAX; or
- **Telephone:** Call **1-800-382-9463** (in-state) and select **Option 2** from a touch-tone telephone, or **860-297-4753** (from anywhere).

## Application Instructions

Complete the entire application unless the section instructions indicate otherwise. Answering **Yes** to any question in Sections 7 through 12 means you may have a Connecticut tax liability for that tax. In each section where you answer Yes to any question, you must indicate the date you first incurred a tax liability in Connecticut for that tax type.

### Exceptions:

- Taxpayers with a valid Connecticut tax registration number who wish to register for another tax must complete Sections 1 through 6, Section 14, and the section for the specific tax type(s) for which you wish to register. See the section *Purpose of Form REG-1* on Page 1 of these instructions to determine if you have to complete an addendum to Form REG-1.
- Household employers who pay wages to and intend to withhold Connecticut income tax for housekeepers, nannies, health aides, caretakers, etc. – complete Sections 1 through 7 and 14 only.